THE PALATKA NEWS

AND ADVERTISER

An unofficial Newspaper of the Democratic sort-just the kind you should keep in your family.

Published at Palatka, Fla., Thursday of each week by

RUSSELL & VICKERS.

Wm. A. RUSSELL, Editor.

A GOVERNOR'S INDIFFERENCE.

On the 24th of December last, William S. Jennings, Governor of Florida, filled out and signed a death warrant for the execution of Noah J. Tilghman, which document commanded that the said Tilghman be hanged on the 24th day of January. 1902, he having been convicted of murder in the first degree at the fall term of the circuit court for Putnam county.

Mr. Noah J. Tilghman is one of the most respected of Palatka's elder citizens. He is a Christian gentleman and a local preacher in the Methodist Episcopal Church, South, and so far as his neighbors know has never committed an indiscretion, let alone a crime. The blunder of the governor has annoyed Mr. Tilghman much. His name was published in the Times-Union and Citizen as a convicted and sentenced-to-be-executed murderer, the authority for the publication being a dispatch from Tallahassee. The death warrant was received as made out, by the sheriff of this county.

Of course it was a blunder on the part of the governor, but it was a blunder which caused pain and annoyance to an innocent and worthy man; and what a blunder! It was so inexcusable. The party for whom the death warrant was intended is J. B. Brown, a negro. Brown doesn't sound like Tilghman. It doesn't look like it in print or in type written document. So we say, what a blunder! It certainly ought to have been explained or an apology made, but neither has been forthcoming from the chief executive, although Mr. Tilghman's friends have appealed to him to publicly acknowledge his mistake in the leading papers. Does not this indifference pass all comprehension when connected with such a man as the Governor of Florida is supposed to be?

SHOULD CHURCHES BE TAXED.

There is in this country a small but energetic minority of persons who insist that church property should be taxed. Their argument is that every dollar of taxes removed from church property must be made up by a proportionate increase in the levy against other property, and that, as a consequence, many non-religionists are thus compelled to indirectly support churches. As the church property in the United States is valued at \$300,000,000, it may readily be seen that assessments against it at the regular rates would be a considerable item. President Grant, in a message to congress, advocated the taxation of all property equally. He even intimated that the question was so grave that bloodshed might be involved in its settlement, unless action were taken before the acquisition of church property ran into the billions.

The moral influence exercised by the church is held up as a justification for the exemption of ecclesiastical property from taxation. So general is nore the taunts and humiliations that were heaped the acceptance of this view that no change in the upon at me at ever turn. My nerves gave way. I present policy is likely in the immediate future.

that sometimes grows out of discrimination in taxes is the case of the Broadway Tabernacle, in New York city. Forty-five years ago the congregation of this church paid \$78,500 for the ground on which the Tabernacle was built. Within the last month the land was sold for \$1,300,000, the old edifice counting for nothing in the transaction. The clear profit to the congregation was, therefore, \$1,221,-500, a sum which may properly be said to have been contributed by the community at large. This instance is being used by the equal-taxationists to further their movement.

It is doubtful if the advocates of the taxation of church property make much headway until the big industrial corporations and private owners of large land tracts shall be forced to pay their proper share of taxes. The immunity enjoyed by the churches is a mere bagatelle as compared with the taxes avoided by other property holders.

American citizens who have tried to reconcile Senator Lodge's humanitarian speeches in support of the war with Spain, will find great difficulty in reconciling his later utterances supporting the administration's policy in the Philippines. They are wasting valued time by trying to reconcile these opposing attitudes. In our government we have several classes of statesmen who may be massed under two general classes; men who are ruled by their reason, and men who are ruled by their emotions. The reasoning man is liable to error. He may take the narrow, selfish view, but he is usually consistent. If he discovers that he is in error, he usually confesses his mistake and explains his change of front. The man who is ruled by his emotions can lash himself into a fury on any old proposition. He seldom troubles himself with logic. Like gunpowder, when he feels the touch of fire he explodes without an instant of deliberation. Like gunpowder he is just as apt to lend his energies to a bullet as he is to a Roman candle. He does not stop to think where the bullet will land. One may enjoy Senator Lodge's oratorical antics all the better when he appreciates the irresponsibility of the man who is so easily swayed by his emotions. He sees to another man. nothing inconsistent in his denunciation of Spanish methods in Cuba and his hearty endorsement of

methods in Cuba and his hearty endorsement of American methods in the Philippines, and that is why he makes so many of his countrymen smile.

Sixor it has been decided to have a Philippine exhibit at the Louisana Purchase Exposition, why not bring over the Sultan of Sulu and his harem? They brin

UNDER the blessed influence of the Dingley tariff, G. LOPER BAILEY. American mines had an output of more than \$1,-000,000,000 last year.

Ir has been discovered that under Tammany rule in New York a foreman and four men were assigned to the care of one horse. That was more onerous employment than the job of the government clerk who wrote home that he didn't have a thing to do and had seven men to help him.

CRAZY SNAKE, the Indian who went to Washington to see the Great Father, has failed to gain an audience and has not the wherewithal to buy a The Old Reliable "Germania ticket home. He is not alone in his predicament. There are a number of men in Washington who have been in the same plight for years.

GENERAL WILSON and Admiral Clark are to spend some time under the tutorship of Whilelaw Reid, before departing for the British coronation. Both know how to fight, but they have never learned how to kowtow and back out when in the presence of

Once the Covernor of South Carolina;

Coday a Cramp and in Prison.

..... A week ago ex-Governor Franklin J. Moses, of South Carolina, was sentenced in a Boston police court to four months in the House of Correction at Sausage, Dear Island. Back of this is a life story, strange, dramatic, pathetic, which teaches a powerful moral.

The downfall of Franklin J. Moses from the social and political influence of chief executive of a state to a tramp convicted of passing a worthless check is directly traced to opium. The only son of wealthy and influential parents, Moses had every possible advantage. His father was chief justice of the state of South Carolina, his mother a distinguished southern beauty. Tall, handsome, of distinguished presence, gifted with exceptional talents, prestige and wealth, Franklin J. Moses made a dashing soldier and later an able statesman. That was thirty years ago.

Today he is the ruin of his former self, bowed down, haggard and pitiful. His picture is in the rogues' gallery. He has neither friends nor money. He says of himself:

My hair is white, my skin is browned and sea-soned, my cheeks are hallowed, my frame is shrunken, and my hands are palsied like a man of eighty. Worse than all, my reputation as a man among men is gone. Opium and morphine, the twin curses of my life, were not content with undermining my health. It is years since I have tasted either of them. But the work of destruction they began all the destructive forces of nature, disease and approching age have helped to carry on. The beginning of my downfall was not when I lost my political position of governor of the state of South Caro-

Political reverses come to all men in public life My real ruin dated from the time that the most brilliant part of my career began. In 1873 I had you, and not, at the same time, upjust been elected governor-the youngest man who ever held that position in my native state—at the age of thirty. I had fought my way up to that position to speaker of the state house of representatives and to other offices against the bitterest oppo sition. I had been in the Confederate army, but I had become Republican as a matter of principle. That was equivalent to being called a traitor by the at moderate cost is our ambition in aristocracy of my state. At the outset of my administration I was subject to a social ostracism. It was extended to my family and friends. My Masonic brothers would not speak to me outside of the GOOD TEA and COFFEE. lodge room. I held my head high and tried to igcould not sleep.

To one of my particular friends I confided my sufferings of mind and body. "My God!" he said, "why do you go on this way? Take some morphine of the City. and sleep." That friend, who thought he was giving me the best of brotherly advice, was Major J. B. Dennis, formerly of Norwich, Conn., who went to South Carolina to settle after the war. I took the advice and sent a messenger to the apothecary that evening for the drug. 'Now I will sleep!' I cried Kirby and Morris Sts. exultantly that night before going to bed, as I poised a bit of the white stuff on the point of a penknife before taking the dose. From that my downfall dated, and I am what you see me today-waiting for death to ferry me over the dark river .- N. Y

The Bishop in His Face.

An interesting story of the late Bishop Whipple is contributed by one of the clergymen of his diocese. The bishop's first wife was a strong believer in dreams, and singularly enough, many of her dreams came true. One Sunday morning in October, while they were in Faribault, she aroused her husband and told him that her son in New Mexico was dying. She described him as he lay on a hard bed in a miserable adobe hut, and declared that his serious condition was due to inattention. She urged the bishop to go at once to New Mexico and rescue the boy. Obedient to his wife's wishes, Bishop Whipple went

southward as fast as steam could carry him. At St. Louis he found a telegram awaiting him which read: "Proceed without delay to New Mexico. Don't waste

any time. Every moment is precious."

He followed directions, and reached his stepson's side just in time. The scene was as Mrs. Whipple had described it. The boy was sick unto death on a pallet of straw in an adobe hut. What medical attention he had

ust in time. The second seribed it. The boy was sick unto deam of seribed it. The boy was seribed it. The bo

one can tell by looking at your face," said he, "that you are a bishop of the church of God, and that you speak the truth. I shall be glad to accommodate you. How much money do you want?"

The bishop drew on the bank for \$500, and he and the

sick man were soon on their way north. The love to God and man, the years of self-sacrifice and unselfish service for others which had written their indelible history on the good man's face were the means of saving

His Only Chance.

A bachelor member of congress, who is not as hand some as Apollo, dropped into Clerk McDowell's office the other day to seek sympathy because the lady on whom he had looked with favor was about to be married

G. LOPER BAILEY & CO.,

Fire Insurance:

Leading American and Foreign Companies.

Accident Insurance: The Travelers of Hartford,

Life Insurance:

Life" of New York. Marine Insurance:

The Leading Companies.

All Claims Promptly Settled.

Office, 28 Front St., PALATRA, FLA

Go to the Palatka City Market (Wholesale and Retail) THOS. HOLDEN, Prop.

Hams, Etc. 438 Lemon St.,

Poultry.

F. A. Cerber & Son

invite you to an inspection of a new line of

Window Shades

Which has just been receive!. The line is easily the most varied and com plete in the city, and embraces Shades in price

15 to 50 Cents

Furniture of all Kinds MATTRESSES. IRON BEDS.

SIDEBOARDS LINOLEUMS and MATTINGS

When it comes to

We have an idea that we can please necessarily deplete your exchequer.

We deliver goods to any part

L. C. Stephens,

JUST RECEIVED

Landreth's Garden Seed

SPRING PLANTING at City Drug Store, Harry E. Stewart.

PRESCRIPTIONS

CAREFULLY - COMPOUNDED.

are mandatory.

Section 19.—Every assessor shall require any person giving in the amount or list of his personal property to make oath before him that the une is full and correct, and any same is full and correct, and any person refusing to take such oath shall not be permitted afterwards to reduce the valuation made by such assessor of his personal property for that year. The valuation of any item of property by the taxpayer, shall in no case prevent the as-sessor from determining its true val-ue, and if he shall ascertain that any item of property is too small, he item of property is too small, he shall increase the same to its true shall increase the same to its true value. If any taxpayer feels aggrieved at the valuation placed upon any item of property by the tax assessor, he shall complain to the County Commissioners at their meeting in August, that the valuation may be properly adjusted.

Section 20.—All personal estate liable to taxation, the value of which shall not have been specified under oath as aforesaid, shall be estimated by the assessor at its true cash value

25 PER CENT. Discount Sale

All Winter Weight Suits!

Secure a Bargain.

1 Lot Worth \$12.50 This Sale \$9.37 Lot Worth \$15.00, This Sale \$11.63. " " \$8.50 " " \$6.00 \$7.50. \$4.50

\$5.63. \$7.50 All Boys' and Childrens' Suits Marked Down in Proportion.

We are Showing

The Finest Line of Ladies' and Gentlmens' Low Quarter Shoes

Ever brought to this City. We are a little ahead of the season, but have had a good sale for them "already yet." From present indi-cations expect a larger sale of LOW QUARTER GOODS than for many years past

I. M. MEYER.

PALATKA FLORIDA.

The Brown Brick Co.

Lemon Street,

\$10.00

Largest, Hardest

Best Fire Brick MADE IN FLORIDA.

STOCK ALWAYS ON HAND at Tilghman's Mill.

For prices call on or address. H. O. HAMM, Tilghman's Mill. Palatka, Fla.



SATISFY ALL.

It will give to the young strength and beauty, and make the old happy. From the

Palatka Variety Bakery,

HENRY THALGOTT, Prop.

We Have All Kinds of Stoves.

and during January, when you need them for heating purposes most, we are going to sell them at just enough above their cost to reimburse us for the freight.

WHEN YOU GO

Bird Shooting

You will want some shells. We have them for all kinds of game. The smokeless

During this Cool Weather

When the atmosphere of the house in the morning and evening is chilly, you can

The Barlor Oil Heater

will give the required warmth. If one of them should either smell of smoke,

They smoke not, neither do they smell; and yet we say unto you that they

be made comfortable at a minimum of cost by using

you've but to tell us and you get your money back.

powder shells do the work without clouding the atmosphere. Just try them.

KENNERLY HARDWARE CO.

shall be cause of suspension by the GOOD BUTTER,
Finest of HAM and BACON.

Finest of HAM and BACON.

The Water of Ham assess them at their full cash value.
Section 26.—The Board of County commissioners shall have full power to equalize the assessment of the real estate in their respective counor lower the value and the session on any particular piece of real estate, but cannot raise or lower the entire assessment of the county, their powers being only to equalize.
It shall be unlawful for the County
Commissioners to lower the assess-

> "The tax assessors are charged with the imperative duty of ascertaining all property liable to taxation and of assessing all real property at its full cash value," and all property at the full cash value, and all the full cash value are cash to be cashed the full cash value and the full cash value are cash to be cashed the full cash value and the full cash value are cashed to be cashed the full cash value and the full cash value are cashed to be c ty at 'its full cash value,' and all personal property at 'its true cash value.' The County Commissioners are charged with 'full power to equalize the assessment of the real estate in their respective counties, and for that purpose may raise or lower the value fixed by the assessor on any particular piece of real estate, but cannot raise or lower the entire assessment of the county, the powers being only to equalize. It shall be unlawful for the County Commissioners to lower the assessment of sioners to lower the assessment of any personal property given in by the owner or assessed by the assessor, which shall not have been specified

under oath."

"To assess property does not mean to copy the description and value from a tax book of a previous year, but it means that the assessor must ascertain the proper description and full cash value of all property liable to taxation. It is the duty of the asunder oath. sessors to make diligent enquiry and to ascertain from any and all sources, including the public records in the including the public records in the several county offices, what lands and other property are, or are not subject to taxation. The commission allowed the assessors is to compensate for this work to be properly done. This law was enacted in 1895, and it is presumed that all officers know the law. It is their sworn duty to faithfully perform the duties of the offices they hold as prescribed by law. It is also the imperative duty of the tax assessors to omit from the tax books all lands not subject to taxation. Among the lands not subtax books all lands not subject to taxation. Among the lands not subject to taxation are those certified or sold to the State for any previous year for the non-payment of taxes unless they are sold by or redeemed from the State. The revenue law provides in section 24, that the assessor shall not assess any lot or parcel of land certified or sold to the State for any previous year unless. State for any previous year unless such lot or parcel of land so certified or sold shall be included in the list

because lists of lands redeemed or sold have never been regularly furnished the tax assessors for the reason that lands heretofore sold for non-pay-ment of taxes had not been stricken from the tax books and for the further reason that by the comptroler's has filed said certificate in my office, and has made application for tax deed to issert the sessors are very circulars, the assessors are very sue in accordance with law, Said cer-properly directed to omit from the tificate embraces the following described real estate in their respective councies, and for that purpose may raise or lower the value fixed by the asor lower the value fixed by the asor lower the value fixed by the asor lower the value fixed by the State on the lower the value fixed by the State on the lower the value fixed by the State on the lower the value fixed by the State on the lower the value fixed by the State on the lower the value fixed by the State on the lower the value fixed by the State on the lower the value fixed by the state of the lower certificates held by the State on September 1, 1901, are on file in the offices of clerks of the Circuit Court. and are always accessible to the as-sessor. With the aid of these lists the assessors can and should, under the law, ascertain from the reports Commissioners to lower the assessment of any personal property given in by the owner or assessed by the assessor, which shall not have been specified under oath. The County Commissioners failing to obey this provision shall be subject to a fine of fitty dollars each and suspension.

The county of the clerks of the Circuit Court and of the tax collectors, every 'lot and parcel of land, certified or sold to the State, for any previous year' covered by the certification. vious year' covered by the certifi-cates now held by the State in custody of the clerks, and should elimi-nate all of them from the assessment rolls except those reported to the assessors by the clerks each month since as redeemed or sold. This is not so difficult a task as some imagine, and even if it is, the law positively requires that it shall be done. In short, it is the sworn duty of every tax assessor to ascertain all property liable to taxation and to assess all real property at 'its full cash value' and all personal property at 'its true cash value,' and it is also the sworn duty of every tax assessor to omit from the tax books all property, real and personal, not subject to taxation. Any information concerning valuation of pank or corporate stocks not accessible in your county that can be supplied from the State Departments will be furnished on application.
Yours respectfully,
W. S. JENNINGS,

NOTICE OF APPLICATION FOR Tax Deed Under Section 8 of Chapter 4888, Laws of Florida.

Notice is hereby given that W. C Townsend, purchaser of Tax Certificate No. 741, dated the 3rd day of July A. D., 1899, has filed said certificate in my office, and has made application for tax deed to issue in accordance with law. Said certificate embraces the following de-

certificate embraces the following described property situated in Putnam County, Florida, fo wit:

E. 97 A. of N. W. ½, section 32, township 11, range 25—97 acres.

Said land being assessed at the date of the issuance of such certificate in the name of Kousier Bros. Unless said empression of the second of the name of Kousier Bros. Unless said certificate shall be redeemed according to law, tax deed will issue thereon on the

Witness my official signature and seal this the 8th day of January, A. D. 1902.

[Seal] JOSEPH PRICE, Clerk Circuit Court, Putaam Co., Florida.

EXECUTOR'S SALE OF LAND AT AUCTION.

To be sold at public auction in front of the post office in Crescent City March 8th at 10 a.m. for each to the highest bidder, six acres of land with house, out-buildings and orange grove, in Section 3t. Township 12, Range 28 also 6 scree of land in Section 3t. Township 12, Hange 28, both being parts of the Higrenbotham tract and belonging to the estate of Sarah Bethel, deceased.

arch Bethel, decement.
This 7th day of Jan. A. D., 1892.
W. B. SAUNDERS,

"The State will not hereafter suffer NOTICE OF APPLICATION FOR Tax Deed Under Section 8 of Chapter 4888, Laws of Fiorida.

10, township 10, range 26—25 acres.

The said land being assessed at the date of the issuance of such certificate in the name of Wm. Hampton. Unless said certificate shall be redeemed according to law tax deed will issue thereon on the 12th day of sebruary, A. D. 1902.

Witness my official signature and scal this the 8th day of January A. D. 1902. [Seal] JOSEPH PRICE, Clerk Greait Court, Putnam Co., Florida.

NOTICE OF APPLICATION FOR Tax Deed Under Section 8 of Chapter 4888, Laws of Fiorida.

4888, Laws of Fiorida.

Notice is hereby given that Williams & Company, purchaser of Tax Certificate
No. 384, dated the 4th day of June, A. D.
1894, has fited said certificate in my office, and has made application for tax deed to issue in accordance with law. Said certificate embraces the following described property situated in Putnam county, Florida, to-wit :

Sounty, Florida, to-wit:

SE 14 of N W 14, Section 1, Township
10, Range 26 - 40 acres.

The said land being assessed at the
date of the Issua ace of such certificate in the name of Jos. A. Reid. Unless said certificate shall be redeemed according to b w, tax deed will issue thereon on the 12th day of February, A. D. 1902 Witness my official signature and seal this the 8th day of January, A. D. 1902, [SEAL] JOSEPH PRICE, Clerk Circuit Court Putnam Co., Florida

NOTIJE OF APPLICATION FOR Tax Dee1 Under Section 8 of Chapter 4888 Laws of Florida.

Notice is hereby given that Williams & Company, purchaser of Tax Certificate No. 649, dated the 5th day of April, A. D., 1892, has filed said certificate in my office, and has made application for tax deed to issue in accordance with law. Said certificate embraces the following described property situated in Putnam County, Florida, to wit:

N. E. i of S. W. i. Section 23, Township 10, Bange 26—40 acres.

The said land being assessed at the date of the issuance of such certificate

in the name of Unknown. Unless said certificate shall be redeemed according to law, tax deed will issue thereon on the 18th day of February, A. D. 1902. Witness my official signature and seal this the 15th day of January A. D. 1902. [Seal] JOSEPH PRICE.

[Seal] JOSEPH Clerk Circuit Court, Puinam Co. Fiorida, Feb. 13 European - Restaurant

Furnished Roooms, Hot and Cold Baths

ROBERT JAMES'